

**North Carolina State Board of Certified Public Accountant Examiners**

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh NC 27605  
Phone 919-733-1423 • Fax 919-733-4209 • Web [www.nccpaboard.gov](http://www.nccpaboard.gov)

**PROMOTIONAL MATERIAL GUIDELINES**

CPE sponsors registered with the NC State Board of CPA Examiners must ensure that all CPE promotional material, such as brochures or any other publication or announcement concerning a course offered for CPE credit, include the following information:

- the general content of the course and the specific knowledge or skill taught in the course;
- any prerequisites or advance preparation required for the course (if there are no prerequisites or advance preparation required, this must be clearly stated);
- the level of the course, such as basic, intermediate, or advanced;
- the teaching methods (lecture, self-study, group study, etc.) to be used in the course;
- the amount of recommended CPE credit a CPA who takes the course could claim; and
- the date the course is offered, if the course is offered only on a certain date, and, if applicable, the location.

In addition, all CPE promotional material such as brochures, web sites, or any other publication or announcement concerning a course offered for CPE credit must include the following disclaimer:

“[Sponsor Name] is registered with the North Carolina State Board of CPA Examiners as a sponsor of continuing professional education. Complaints or comments regarding registered sponsors may be addressed to the North Carolina State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605-2827.”

It is recommended, but not required, that all CPE promotional material, such as brochures, web sites, or any other publication or announcement concerning a course offered for CPE credit, also include information regarding the instructor, such as name, credentials, etc.